NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

November 8, 2024

Steve Fergansen, Chairperson
Cuming Township Dodge County
1444 County Road E
Scribner, NE 68057

Dear Chairperson Fergansen:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Cuming Township Dodge County (Township) for the fiscal year ending 2024. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (2024 Neb. Laws, L.B. 1143, § 3), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the Township.

The following information is intended to improve internal controls or result in other operational efficiencies.

Comments and Recommendations

1. Payments Not Approved

The APA obtained a copy of the April 2, 2024, meeting minutes for the Township Board (Board). Those minutes reflect the Board's approval of Township expenditures; however, the payment of payroll taxes, totaling $1,314, was not included on the listing of expenditures approved by the Board.

Nebraska law requires the Board to approve all claims against the Township. In particular, Neb. Rev. Stat. § 23-255 (Reissue 2022) states the following, in relevant part:

> *All claims and charges against the town, duly audited and allowed by the town board, shall be paid by order so drawn.*

(Emphasis added.) Properly discharging the above statutory duties necessarily entails the Board's approval of all expenditures of Township funds prior to the actual disbursement.

As a public body, moreover, the Board is subject to the provisions of the Open Meetings Act, which is set out at Neb. Rev. Stat. §§ 84-1407 to 84-1414 (Reissue 2014; Cum. Supp. 2022; 2023 Neb. Laws, L.B. 43, § 21; 2024 Neb. Laws, L.B. 287, § 74; 2024 Neb. Laws, L.B. 399, § 4; 2024 Neb. Laws, L.B. 1370, § 8). Per Neb. Rev. Stat. § 84-1413(1) (Cum. Supp. 2022) public bodies, including the Board, are required to "keep minutes of all meetings," showing, among other things, "the substance of all matters discussed."

Furthermore, a good internal control plan and sound business practices require procedures to ensure that the Board approves all expenditures and business transactions of the Township prior to payment. Those same procedures

should ensure also that the Board documents such approval in its meeting minutes, specifying the name of each payee, the exact amount of any disbursement, and the specific purpose of the payment.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

> We recommend the implementation of procedures to ensure the Board approves all expenditures of Township funds prior to payment, and such approval is documented adequately in the Board's meeting minutes.

2. Payment of Claims Prior to Board Approval

During our comparison of the Township's bank account details to claims approved by the Board, the APA noted that the following checks, totaling $666, were issued before the underlying claims were approved by the Board.

Approval Date	Name/Vendor	Amount	Check #	Check Date	Days Paid Before Approval
4/2/2024	Employee 1	$ 570	4856	3/16/2024	17
4/2/2024	Employee 1	26	4857	3/16/2024	17
4/2/2024	Employee 2	70	4858	3/16/2024	17
Total		**$ 666**			

Nebraska law requires the Board to approve all claims, besides Township Library claims, against the Township. In particular, Neb. Rev. Stat. § 23-255 (Reissue 2022) states the following, in relevant part:

> *All claims and charges against the town, duly audited and allowed by the town board, shall be paid by order so drawn.*

(Emphasis added.) Further, the Library Board is required to approve all claims against the Township Library. In particular, Neb. Rev. Stat. § 51-207 (Reissue 2021) provides the following:

> *The library board shall have exclusive control of expenditures, of all money collected or donated to the credit of the library fund, of the renting and construction of any library building, and the supervision, care and custody of the grounds, rooms or buildings constructed, leased or set apart for that purpose.*

Additionally, Neb. Rev. Stat. § 51-209 (Reissue 2021) states the following, in relevant part:

> *All taxes levied or collected and all funds donated or in any way acquired for the erection, maintenance, or support of any public library shall be kept for the use of the library separate and apart from all other funds of the city, village, county, or township, shall be drawn upon and paid out by the treasurer of such city, village, county, or township upon vouchers signed by the president of the library board and authenticated by the secretary of such board, and shall not be used or disbursed for any other purpose or in any other manner.*

Properly discharging the above statutory duty necessarily entails the Board's approval of all expenditures of Township funds prior to their actual disbursement.

Furthermore, good internal control requires procedures to ensure that all claims are approved by the Board prior to payment and are adequately documented in the minutes of the meeting during which they are approved.

Without such procedures, there is an increased risk for the loss or misuse of Township funds.

> We recommend the Board implement procedures to ensure all claims against the Township are approved prior to payment and are adequately documented in the minutes of the meeting during which they are approved.

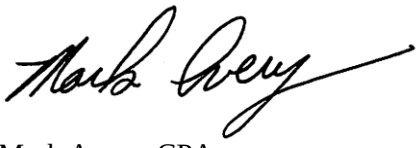
* * * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the Township's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the Township.

This communication is intended solely for the information and use of the Township and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Dakota Christensen at 402-499-8702 or dakota.christensen@nebraska.gov**.

Sincerely,



Mark Avery, CPA
Assistant Deputy Auditor

2024-2025
STATE OF NEBRASKA
GENERAL BUDGET FORM

Cuming Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Dodge County

This budget is for the Period July 1, 2024, through June 30, 2025

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

$	107,080.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	107,080.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2024

	-	Principal
	-	Interest
$	-	**Total Bonded Indebtedness**

176,638,537	**Total General Fund Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
(If YES, Board Minutes MUST be Attached)

[X] YES [ ] NO

If **YES**, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?

[ ] YES [X] NO

*If **YES**, Please attach Interlocal Agreement Report.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?

[ ] YES [X] NO

*If **YES**, Please attach Trade Name Report.*

APA Contact Information

Auditor of Public Accounts
PO BOX 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Cuming Township in Dodge County

Line No.	TOTAL ALL FUNDS	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	**Adopted Budget 2024 - 2025** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Beginning Net Cash Balance	$ 338,076.31	$ 30,283.00	$ 24,661.89
3	Investments	$ 739.20	$ 221,574.50	$ 269,053.96
4	County Treasurer's Balance	$ 1,647.62	$ 267.32	$ 899.18
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 340,463.13**	**$ 252,124.82**	**$ 294,615.03**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 90,788.69	$ 89,721.57	$ 104,980.39
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 324.90	$ 282.73	$ 300.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 156.76	$ 148.10	$ -
11	State Receipts: Property Tax Credit	$ 9,397.26	$ 10,214.36	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ 14.76	$ 14.76	$ 15.00
14	Local Receipts: Other	$ 60,149.32	$ 18,885.21	$ 5,000.00
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 501,294.82**	**$ 371,391.55**	**$ 404,910.42**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 62,670.00	$ 76,776.52	$ 212,000.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 186,500.00	$ -	$ 187,000.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	$ -	$ -	$ -
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	$ -	$ -	$ -
25	Debt Service: Other	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 249,170.00**	**$ 76,776.52**	**$ 399,000.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 252,124.82**	**$ 294,615.03**	**$ 5,910.42**
31	Cash Reserve Percentage			3%

PROPERTY TAX RECAP

Tax from Line 6	$ 104,980.39
County Treasurer's Commission at 2% of Line 6	$ 2,099.61
Total Property Tax Requirement	$ 107,080.00

Cuming Township in Dodge County

Line No.	TOTAL ALL FUNDS	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Beginning Net Cash Balance	$ 338,076.31	$ 30,283.00	$ 24,661.89
3	Investments	$ 739.20	$ 221,574.50	$ 269,053.96
4	County Treasurer's Balance	$ 1,647.62	$ 267.32	$ 899.18
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 340,463.13**	**$ 252,124.82**	**$ 294,615.03**
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	$ 90,788.69	$ 89,721.57	$ 104,980.39
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	$ 324.90	$ 282.73	$ 300.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 156.76	$ 148.10	$ -
11	State Receipts: Property Tax Credit	$ 9,397.26	$ 10,214.36	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	$ 14.76	$ 14.76	$ -
14	Local Receipts: Other	$ 60,149.32	$ 18,885.21	$ 5,000.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 501,294.82**	**$ 371,391.55**	**$ 404,895.42**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 62,670.00	$ 76,776.52	$ 212,000.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 186,500.00	$ -	$ 187,000.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	$ -	$ -	$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	$ -	$ -	$ -
25	Debt Service: Other	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 249,170.00**	**$ 76,776.52**	**$ 399,000.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 252,124.82**	**$ 294,615.03**	**$ 5,895.42**
31	Cash Reserve Percentage			3%

PROPERTY TAX RECAP

Tax from Line 6	$ 104,980.39
County Treasurer's Commission at 2% of Line 6	$ 2,099.61
Total Property Tax Requirement	$ 107,080.00

Cuming Township in Dodge County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:		Property Tax Request
General Fund	$	107,080.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	107,080.00

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	176,638,537
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.060621
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	107,080.00

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.

Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-

Total Cash Reserve	$	5,895.42
Remaining Cash Reserve	$	5,895.42
Remaining Cash Reserve %		3%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Mark Langemeier**
ADDRESS	**1444 CR E**
CITY & ZIP CODE	**Scribner, 68057**
TELEPHONE	**402-664-2478**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Steve Fergansen	Mark Langemeier	Tia Fuhr
TITLE /FIRM NAME	Chairperson	Clerk	Oelkers & Associates, LLC
TELEPHONE	402-567-2204	402-664-2478	402-693-2202
EMAIL ADDRESS			

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [XXX] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

Cuming Township in Dodge County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 107,080.00
Motor Vehicle Pro-Rate		(2)	$ 300.00
In-Lieu of Tax Payments		(3)	$ 15.00
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2023-2024 Lid Exceptions, Line (10))	$ -	(5)	
LESS: Amount Spent During 2023-2024	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds (**Cannot be a Negative Number**)		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 107,395.00**

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	$ -	(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**		(14)	
Interlocal Agreements/Joint Public Agency Agreements		(15)	$ -
Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**		(16)	
Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**		(16a)	
Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**		(17)	
Judgments		(18)	
Refund of Property Taxes to Taxpayers		(19)	
Repairs to Infrastructure Damaged by a Natural Disaster		(20)	
TOTAL LID EXCEPTIONS (B)		(21)	**$ -**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*	**$ 107,395.00**

*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

Cuming Township
in
Dodge County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form: 132,519.01 — Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form: ____ — Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)): ____ % — Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)): - — Option 2 - (C)

Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) = : - — Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)**: 2.50 % — (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%**: - % — (3)

____ (2024 Growth per Assessor) / ____ (2023 Valuation) = - % (Multiply times 100 To get %)

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE**: 1.00 % — (4)

3 (# of Board Members voting "Yes" for Increase) / 3 (Total # of Members in Governing Body at Meeting) = 100.00 % (Must be at least .75 (75%) of the Governing Body)

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE**: ____ % — (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5): 3.50 % — (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6): 4,638.17 — (7)

Total Restricted Funds Authority = Line (1) + Line (7): 137,157.18 — (8)

Less: Restricted Funds from Lid Supporting Schedule: 107,395.00 — (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9): 29,762.18 — (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Cuming Township in Dodge County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	$ 107,080.00
Motor Vehicle Pro-Rate	(2)	$ 300.00
In-Lieu of Tax Payments	(3)	$ -
Transfers of Surplus Fees	(4)	$ -

Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.

Prior Year Capital Improvements Excluded from Restricted Funds (From 2023-2024 Lid Exceptions, Line (10))	$ -	(5)
LESS: Amount Spent During 2023-2024	$ -	(6)
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)

Amount to be included as Restricted Funds (**Cannot be a Negative Number**)	(8)	$ -
Nameplate Capacity Tax	(8a)	$ -
TOTAL RESTRICTED FUNDS (A)	(9)	**$ 107,380.00**

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	$ -	(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**		(14)	
Interlocal Agreements/Joint Public Agency Agreements		(15)	$ -
Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**		(16)	
Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**		(16a)	
Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**		(17)	
Judgments		(18)	
Refund of Property Taxes to Taxpayers		(19)	
Repairs to Infrastructure Damaged by a Natural Disaster		(20)	
TOTAL LID EXCEPTIONS (B)		(21)	$ -

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*	**$ 107,380.00**

*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

Cuming Township
in
Dodge County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form — 132,519.01 — Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year.

Line (1) of Prior Year Lid Computation Form — Option 2 - (A)

Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) — % — Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)) — - — Option 2 - (C)

Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) = — - — Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % — (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % — (3)

2024 Growth per Assessor	/	2023 Valuation	=	- %	Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — 1.00 % — (4)

3	/	3	=	100.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — % — (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) — 3.50 % — (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) — 4,638.17 — (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 137,157.18 — (8)

Less: Restricted Funds from Lid Supporting Schedule — 107,380.00 — (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 29,777.18 — (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Cuming Township in Dodge County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

Total - Must agree to Line 10 on Lid Support Page 4	$ -

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Cuming Township
IN
Dodge County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 3rd day of September 2024, at 6:30 o'clock P.M. at the Cuming Township Shed for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	$	249,170.00
2023-2024 Actual/Estimated Disbursements & Transfers	$	76,776.52
2024-2025 Proposed Budget of Disbursements & Transfers	$	399,000.00
2024-2025 Necessary Cash Reserve	$	5,895.42
2024-2025 Total Resources Available	$	404,895.42
Total 2024-2025 Personal & Real Property Tax Requirement	$	107,080.00
Unused Budget Authority Created For Next Year	$	29,777.18

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	107,080.00
Personal and Real Property Tax Required for Bonds	$	-

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REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Cuming Township **Dodge County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

BUDGET MEETING MINUTES

The Meeting of Cuming Township, Dodge Co was held the 3rd day of September, 2024, at 6:30 pm.

Notice of this meeting was published in Rustler Sentinel newspaper on the 28th day of August, 2024.

Board Members:

Present	Absent
Steve Ferguson	
Mark Langemeier	
Scott Muller	

1% Increase in Restricted Funds Authority

A motion was made by Scott Muller and seconded by Mark Langemeier to increase the total restricted funds authority by an additional 1%.

3 Ayes 0 Nays Motion: Passed X Failed

Request for Audit Waiver

A motion was made by Mark Langemeier and seconded by Scott Muller to request an audit waiver for the fiscal year ended June 30, 2024.

3 Ayes 0 Nays Motion: Passed X Failed

Budget Approval

A motion was made by Scott Muller and seconded by Mark Langemeier to approve the Cuming Township budget as proposed.

3 Ayes 0 Nays Motion: Passed X Failed

Adjournment

There being no further business, a motion was made by Mark Langemeier and seconded by Scott Muller to adjourn the meeting.

3 Ayes 0 Nays Motion: Passed X Failed

5/31/24

Proof of Publication

State of Nebraska)

) ss.

County of Dodge)

Kathy Lodl, being first duly sworn, deposes and says she is the Publisher of the Hooper-Scribner Rustler Sentinel, a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Hooper, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published

one (1) times on

August 28, 2024

Kathy Lodl
(Signature)

Subscribed to me in my presence and sworn to before me this

28th day of August, 2024

Cindy Popken
Notary Public

GENERAL NOTARY - State of Nebraska
CINDY POPKEN
My Comm. Exp. January 1, 2025

Publication Fee $ 82.50

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Cuming Township
IN
Dodge County, Nebraska

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2023-2024 Actual/Estimated Disbursements & Transfers	$	76,776.52
2024-2025 Proposed Budget of Disbursements & Transfers	$	398,000.00
2024-2025 Necessary Cash Reserve	$	6,895.42
2024-2025 Total Resources Available	$	404,895.42
Total 2024-2025 Personal & Real Property Tax Requirement	$	107,080.00
Unused Budget Authority Created For Next Year	$	29,777.18
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	107,080.00
Personal and Real Property Tax Required for Bonds	$	-

ZNEZ

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

{certification required on or before August 20th of each year}

To: CUMING TOWNSHIP

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
CUMING GEN	Township	$452,708	$176,638,537

I , Dodge County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

Debbie Churchill
(signature of county assessor)

08/12/2024
(date)

CC: County Clerk, Dodge County, NE County

CC: County Clerk where district is headquartered, if different county, Dodge County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

Cuming Township April 2024 Meeting Minutes

The Cuming Township Board met on April 2, 2024 at 9:00 A.M. President Steve Ferguson called the meeting to order. Roll call showed all members present: Mark Langemeier, Steve Ferguson and Scott Muller. Scott made a motion to approve the March 3 and March 21 (special meeting) minutes as printed. The motion was seconded by Mark. Motion carried. Mark made a motion to approve payment of the bills received since the last meeting. City of Scribner-utilities-$203.51, JB Sommers-labor-$570.21, JB Sommers-mileage-$25.80, Justin Sommers-labor-$70.00, JB Sommers-labor-$693.03 and JB Sommers-mileage-$10.80. Scott seconded the motion. Motion carried.

In old business, Steve would talk to JB about ordering gravel from the county for the mail and bus routes.

Seeing no other new business, Scott made a motion to adjourn. Mark seconded the motion. Motion carried.

Respectively Submitted,

Mark Langemeier, clerk/secretary